

IND AS 118

Presentation and
Disclosure in
Financial
Statements



The better the question.
The better the answer.
The better the world works.

EY

Shape the future
with confidence

Overview

Financial reporting is entering a new era. IND AS 118 (aligned with IFRS 18) replaces IND AS 1, introducing a completely restructured approach to presenting financial statements.

This program equips professionals to understand and apply the new framework, covering revised P&L categories, mandatory subtotals and enhanced disclosures such as Management-Defined Performance Measures (MPMs). Prepare now for seamless compliance ahead of the April 2027 mandate.

Who should attend?

Finance leaders

CFOs, Controllers,
Finance Directors

Audit and advisory professionals

Chartered Accountants,
Consultants

Analysts and investment professionals

FP&A, equity analysts, bankers

Aspiring finance professionals

Individuals who want to build strong reporting expertise



Key topics covered

- New operating, investing and financing categories in the P&L
- Mandatory subtotals and performance metrics
- Management-Defined Performance Measures (MPMs) and disclosures
- Main Business Activity (MBA) considerations
- Classification of income, expenses, FX differences and derivatives
- Enhanced aggregation and disaggregation principles
- Practical case studies and implementation insights

Program outcomes

Participants will learn to:

- 1 Confidently apply the new P&L structure
- 2 Present statutory subtotals accurately
- 3 Improve financial transparency with MPM disclosures
- 4 Handle complex accounting classifications
- 5 Implement effective reporting practices for compliance
- 6 Lead organization's transition to IND AS 118

For more information Contact

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Course Fee

- INR10,000 plus taxes for Indian participants
- US\$250 for participants outside India

About EY Learning Solutions

In a challenging business environment, with organizational transformation and regulatory change, a flexible and cost-effective workforce is critical. High-quality training is a crucial element of innovative talent management to improve performance, so that your teams can respond to today's challenges and are equipped for career success.

We, at EY FAAS, recognize this need and have set up a dedicated "Learning Solution" to help corporate and practicing professionals deal with new requirements. FAAS Learning Solutions supplements our primary range of services and provides business-specific training solutions to business communities throughout India, Europe, the Middle East and Africa. This is done with the help of a multidisciplinary team of trainers from around the world.

As a globally integrated firm, we bring global insight to our training programs. All training programs are regularly updated to reflect changing trends and guidance. Our practical, relevant and stimulating courses are facilitated by highly competent trainers who have first-hand knowledge of the subject matter. We recognize that each client has a different history, size, location and sector; therefore, programs can be tailored to the specific needs of your business.

Our other flagship programs

Certificate in Ind-AS

Certificate in Advance Analytics using R

Certificate in Exploratory Analytics in Python

Certificate in Finance for Non-Finance Managers

Certificate in Business Intelligence using Power BI

Certificate in Blockchain Technology

Certificate in Data Visualization using Tableau

Certificate in Financial Modelling and Valuation

Certificate in Lean Six Sigma Green Belt

Certificate in Artificial Intelligence and Machine Learning in Python

Certificate in Supply Chain Analytics

Certificate in Predictive Analytics in Python

Certificate in US GAAP

Certificate in Business Valuation

Certificate in Marketing Analytics

Certificate in IFRS

Certificate in Excel for Business

Certificate in Finance Analytics

Certificate in Design Thinking

Certificate in HR Analytics

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